

EXHIBIT G
TO THE CERTIFICATION OF BRIAN E. O'DONNELL
DATED APRIL 19, 2007

Railroad Ins. Underwriters v. Certain Underwriters at Lloyd's, London, et al.

07cv3071(LLS)

MENDES & MOUNT, LLP

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August 18, 2005

Mr. John L. Comeau
Affiliated Reinsurance Association
15 Maiden Lane, Suite 800
New York, NY 10038

RE: R/I: Railroad Insurance Underwriters
Quota Share Reinsurance
A/C: Various Asbestos, Health Hazard and Environmental Claims
London Broker: C.E. Heath
Period: 1963-1969
Our File: 372.519 et al.

Dear Mr. Comeau:

With further reference to this matter, and further to our exchange of correspondence earlier this year, we understand that the percentages used for calculating the shares of loss and expense have changed internally for RIU to account for insolvencies. These internal changes have been approved by the Committee. First, can you please provide us with the documentation reflecting the approval of the Committee. Secondly, can you please provide the percentages being used since the Reliance insolvency. Please also advise from when those percentages have been applied.

Thank you for your attention to this matter.

Very truly yours,

Mendes & Mount, LLP

By:


Ellen R. Clarke

cc: Mark Messent, Equitas